



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BLUE MOUNDS MUNICIPAL WATER UTILITY

Principal Office: 11011 BRIGHAM AVENUE
P.O. BOX 189
BLUE MOUNDS, WI 53517

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLUE MOUNDS MUNICIPAL WATER UTILITY**Utility Address:** 11011 BRIGHAM AVENUE

P.O. BOX 189

BLUE MOUNDS, WI 53517

When was utility organized? 10/10/1977**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DARCI NELSON**Title:** CLERK/TREASURER**Office Address:**

11011 BRIGHAM AVENUE

P.O. BOX 189

BLUE MOUNDS, WI 53517

Telephone: (608) 437 - 5197**Fax Number:** (608) 437 - 4198**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR KEVIN KRYSINSKI**Title:** CPA**Office Address:** JOHNSON BLOCK & CO., INC

6314 ODANA ROAD

MADISON, WI 53719

Telephone: (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** kevink1@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: MR TERRY J BAUMEISTER**Title:** VILLAGE PRESIDENT**Office Address:**

11011 BRIGHAM AVE

P.O. BOX 189

BLUE MOUNDS, WI 53517

Telephone: (608) 437 - 5197 EXT**Fax Number:** (608) 437 - 4198**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR KEVIN KRYSINSKI**Title:** CPA**Office Address:** JOHNSON BLOCK & CO., INC
6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** kevink1@johnsonblock.com**Date of most recent audit report:** 3/21/2002**Period covered by most recent audit:** 01/01/2001-12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR ROB NELSON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**11011 BRIGHAM AVE
P.O. BOX 189
BLUE MOUNDS, WI 53517**Telephone:** (608) 437 - 5197**Fax Number:** (608) 437 - 4198**E-mail Address:**

Name: MR TERRY J. BAUMEISTER**Title:** VILLAGE PRESIDENT**Office Address:**11011 BRIGHAM AVENUE
P.O. BOX 189
BLUE MOUNDS, WI 53517**Telephone:** (608) 437 - 5197**Fax Number:** (608) 437 - 4198**E-mail Address:**

Name of utility commission/committee: BOARD OF TRUSTEES

Names of members of utility commission/committee:MR TERRY J BAUMEISTER, PRESIDENT
MR TOM CORK, TRUSTEE
MR ALAN DOWNS, TRUSTEE
MR JOHN HUGHES, TRUSTEE
MR MARK NORTMAN, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	112,548	98,922	1
Operating Expenses:			
Operation and Maintenance Expense (401)	58,481	48,441	2
Depreciation Expense (403)	22,945	23,083	3
Amortization Expense (404)	0	0	4
Taxes (408)	24,472	26,373	5
Total Operating Expenses	105,898	97,897	
Net Operating Income	6,650	1,025	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,650	1,025	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,484	4,072	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,484	4,072	
Total Income	9,134	5,097	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	9,134	5,097	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,862	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	11,999	12,835	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	13,861	12,835	
Net Income	(4,727)	(7,738)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	74,963	82,701	19
Balance Transferred from Income (433)	(4,727)	(7,738)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	4,035	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	66,201	74,963	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME	2,484	4
Total (Acct. 419):	2,484	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
2000 ADJUSTING AUDIT ENTRY	4,035	9
Total (Acct. 435)--Debit:	4,035	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	112,548	0	0	0	112,548	1
Less: interdepartmental sales	550		0	0	550	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	111,998	0	0	0	111,998	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,767,684	1,353,479	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	273,752	250,233	2
Net Utility Plant	1,493,932	1,103,246	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	33,936	57,032	7
Total Other Property and Investments	33,936	57,032	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	30	30	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,196	6,530	11
Other Accounts Receivable (143)	11,472	9,906	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	18,269	40,505	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	965	0	16
Other Current and Accrued Assets (170)	304,172		17
Total Current and Accrued Assets	344,104	56,971	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,871,972	1,217,249	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	444,474	140,302	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	66,201	74,963	23
Total Proprietary Capital	510,675	215,265	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	222,864	245,654	25
Other long-Term Debt (224)	325,034	0	26
Total Long-Term Debt	547,898	245,654	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	67,774	7,927	28
Payables to Municipality (233)	79,411	78,334	29
Customer Deposits (235)			30
Taxes Accrued (236)	11,404	20,660	31
Interest Accrued (237)	5,401	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	163,990	106,921	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	649,409	649,409	38
Total Liabilities and Other Credits	1,871,972	1,217,249	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,318,694	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	665				5
Construction Work in Progress (395)	448,325				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,767,684	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	273,752	0	0	0	9
Total Accumulated Provision	273,752	0	0	0	
Net Utility Plant	1,493,932	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	250,233				250,233	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,945				22,945	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	796				796	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,741	0	0	0	23,741	13
Debits during year						14
Book cost of plant retired	222				222	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	222	0	0	0	222	19
Balance End of Year	273,752	0	0	0	273,752	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	140,302	1
Changes during year (explain):		
TIF CONTRIBUTIONS FOR WELL AND STREET WORK	304,172	2
Balance end of year	444,474	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
OTHER ADVANCES	01/01/1998	01/01/2002	0.00%	15,391	1
NOTES PAYABLE	09/02/1999	09/02/2009	5.05%	207,473	2
Total for Account 223				222,864	
Other Long-Term Debt (224)					
INTERIM LOAN	03/14/2001	06/01/2002	2.70%	325,034	3
Total for Account 224				325,034	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	20,660	1
Accruals:		
Charged water department expense	24,472	2
Charged electric department expense		3
Charged sewer department expense	259	4
Other (explain):		
NONE		5
Total Accruals and other credits	24,731	
Taxes paid during year:		
County, state and local taxes	31,977	6
Social Security taxes	1,892	7
PSC Remainder Assessment	118	8
Other (explain):		
NONE		9
Total payments and other debits	33,987	
Balance end of year	11,404	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1999 G.O. NOTE	0	11,999	8,460	3,539	2
Subtotal	0	11,999	8,460	3,539	
Other long-Term Debt (224)					
2001 INTERIM LOAN	0	1,862	0	1,862	3
Subtotal	0	1,862	0	1,862	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	13,861	8,460	5,401	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	649,409	0	0	0	0	649,409	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	649,409	0	0	0	0	649,409	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REPLACEMENT AND RESERVE FUND	33,936	3
Total (Acct. 125):	33,936	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,196	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,196	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	8,341	9
Merchandising, jobbing and contract work		10
Other (specify):		
REFUSE ACCOUNTS RECEIVABLE	3,131	11
Total (Acct. 143):	11,472	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY	18,269	12
Total (Acct. 145):	18,269	
Prepayments (165):		
PREPAID	965	13
Total (Acct. 165):	965	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	79,411	16
Total (Acct. 233):	79,411	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,318,077	0	0	0	1,318,077	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	261,992	0	0	0	261,992	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	649,409	0	0	0	649,409	6
Other (specify):					0	7
Average Net Rate Base	406,676	0	0	0	406,676	
Net Operating Income	6,650	0	0	0	6,650	8
Net Operating Income as a percent of						
Average Net Rate Base	1.64%	N/A	N/A	N/A	1.64%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	292,388	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	70,582	3
Other (Specify):		4
Total Average Proprietary Capital	362,970	
Net Income		
Net Income	(4,727)	5
Percent Return on Proprietary Capital	-1.30%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

VILLAGE HAS NOT ESTABLISHED AN INTEREST RATE ON THE ADVANCE TO THE WATER UTILITY. THE ENTIRE BALANCE WILL BE REPAID IN 2002.

Interest Accrued (Acct. 237) (Page F-16)

Accrued Interest for end of year 2000 was not included in last year's report. This is part of the Miscellaneous Debits to Surplus.

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

The \$18,269 reported in Account 145 represents 3 months Public Fire Protection plus a 6 month adjustment for the 7/1/01 increase, delinquent utilities transferred to the tax roll and miscellaneous charges.

b. The \$79,744 reported in Account 233 represents refuse collections and the water utility's portion of debt service.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Johnson Block & Co., Inc.
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT

To the Village Board
Village of Blue Mounds
Blue Mounds, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Blue Mounds Water Utility as of December 31, 2001 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such differences.

Johnson Block & Co., Inc
April 1, 2002

6314 Odana Road • Madison, Wisconsin 53719 • Phone (608) 274-2002 • Fax (608) 274-4320

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Kathryn Schnelle [mailto:kathys1@johnsonblock.com]
Sent: Monday, October 07, 2002 9:38 AM
To: Legee, Peter PSC
Cc: Kathryn Schnelle; Linda Cory
Subject: 2001 PSC Questions

October 7, 2002

Peter:

SUBJECT: DWCCA-615-PJL

This is in response to your letter dated September 3, 2002 regarding the 2001 PSC report for the Village of Blue Mounds:

1. a. The \$18,269 reported in Account 145 represents 3 months Public Fire Protection plus a 6 month adjustment for the 7/1/01 increase, delinquent utilities transferred to the tax roll and miscellaneous charges.
b. The \$79,744 reported in Account 233 represents refuse collections and the water utility's portion of debt service.

2. An analysis of the Water Operation & Maintenance Expenses showed increases exceeding \$2,000 and 30% in the following accounts:
a. Salaries and Wages increased based on a higher percentage of time spent on water activities vs. sewer activities in 2001.
b. Repairs of water plant: There were no repairs made to pumping equipment, the water tower or mains in 2001 and there were less repairs on services, meters and the booster station in 2001.

3. Your assumptions were correct after reviewing the detailed depreciation schedules. Our audit schedules didn't reflect the new rates for testing current year depreciation. Using the average of beg/end balances vs the detailed schedules it appears depreciation would have been approximately \$7,050 higher. Depreciation rates will be changed starting with January 1, 2002.

If you have any further questions, please feel free to call me at 274-2002.

Sincerely,

Kathryn Schnelle
Johnson Block and Company, Inc.

copy:

FINANCIAL SECTION FOOTNOTES

Linda Cory
Kathryn Schnelle

September 3, 2002

Ms. Darci Nelson, Clerk/Treasurer
Blue Mounds Municipal Water Utility
P.O. Box 189
11011 Brigham Avenue
Blue Mounds, WI 53517-0189

2001 Analytical Review DWCCA-615-PJL

Dear Ms. Nelson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$18,269 reported in Account 145 and the \$79,411 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation. This was also addressed in our letter dated November 6, 2001, concerning our review of the utility's 2000 annual report.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future. This issue was also addressed in last year's letter.
3. A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated July 5, 2001, in docket 615-WR-102. Based upon plant investment balances in the 2001 annual report, these revised rates were not used during 2001. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2002.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you

respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leece@psc.state.wi.us. If we have no questions regarding your

FINANCIAL SECTION FOOTNOTES

is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\0615 Blue Mounds.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	111,016	1
Total Sales of Water	111,016	
Other Operating Revenues		
Forfeited Discounts (470)	512	2
Other Water Revenues (474)	1,020	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,532	
Total Operating Revenues	112,548	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	38,801	5
General Operating Expenses (680-690)	19,680	6
Total Operation and Maintenance Expenses	58,481	
Other Operating Expenses		
Depreciation Expense (403)	22,945	7
Amortization Expense (404)		8
Taxes (408)	24,472	9
Total Other Operating Expenses	47,417	
Total Operating Expenses	105,898	
NET OPERATING INCOME	6,650	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	15	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	15	
Metered Sales to General Customers (461)				
Residential	284	11,603	64,143	4
Commercial	16	1,114	5,135	5
Industrial				6
Total Metered Sales to General Customers (461)	300	12,717	69,278	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		41,064	8
Other Sales to Public Authorities (464)	1	10	109	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	61	550	12
Total Sales of Water	306	12,789	111,016	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	41,064	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	41,064	
Forfeited Discounts (470):		
Customer late payment charges	512	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	512	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	63	7
Other (specify):		
WELL PERMITS	175	8
RECONNECTION CHARGES	36	9
STANDBY CHARGES	93	10
OTHER WATER REVENUES	653	11
Total Other Water Revenues (474)	1,020	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	19,141	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,074	3
Chemicals (630)	665	4
Supplies and Expenses (640)	3,586	5
Repairs of Water Plant (650)	2,987	6
Transportation Expenses (660)	4,348	7
Total Plant Operation and Maintenance Expenses	38,801	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,036	8
Office Supplies and Expenses (681)	2,540	9
Outside Services Employed (682)	3,657	10
Insurance Expense (684)	865	11
Employees Pensions and Benefits (686)	6,345	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	237	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,680	
Total Operation and Maintenance Expenses	58,481	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,721	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		259	2
Net property tax equivalent		22,462	
Social Security		1,892	3
PSC Remainder Assessment		118	4
Other (specify): NONE			5
Total tax expense		24,472	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237543				3
County tax rate	mills		4.191664				4
Local tax rate	mills		7.525937				5
School tax rate	mills		11.951541				6
Voc. school tax rate	mills		1.674359				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.581044				10
Less: state credit	mills		1.467933				11
Net tax rate	mills		24.113111				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.525937				14
Combined School Tax Rate	mills		13.625900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.151837				17
Total Tax Rate	mills		25.581044				18
Ratio of Local and School Tax to Total	dec.		0.826856				19
Total tax net of state credit	mills		24.113111				20
Net Local and School Tax Rate	mills		19.938068				21
Utility Plant, Jan. 1	\$	1,353,479	1,353,479				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,353,479	1,353,479				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,353,479	1,353,479				26
Assessment Ratio	dec.		0.841952				27
Assessed Value	\$	1,139,564	1,139,564				28
Net Local & School Rate	mills		19.938068				29
Tax Equiv. Computed for Current Year	\$	22,721	22,721				30
Tax Equivalent per 1994 PSC Report	\$	13,407					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,721					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	93,610		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	93,610	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	96,046		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	62,752		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	158,798	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,595		23
Total Water Treatment Plant	2,595	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,502		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			93,610	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	93,610	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			96,046	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			62,752	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	158,798	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,595	23
Total Water Treatment Plant	0	0	2,595	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,502	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	94,244		26
Transmission and Distribution Mains (343)	704,359		27
Fire Mains (344)	0		28
Services (345)	133,570		29
Meters (346)	30,907	1,456	30
Hydrants (348)	58,042		31
Other Transmission and Distribution Plant (349)	6,862		32
Total Transmission and Distribution Plant	1,031,486	1,456	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	4,284		34
Office Furniture and Equipment (372)	1,850		35
Computer Equipment (372.1)	4,555		36
Transportation Equipment (373)	14,002		37
Other General Equipment (379)	6,280		38
Other Tangible Property (390)	0		39
Total General Plant	30,971	0	
Total utility plant in service directly assignable	1,317,460	1,456	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,317,460	1,456	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			94,244	26
Transmission and Distribution Mains (343)			704,359	27
Fire Mains (344)			0	28
Services (345)			133,570	29
Meters (346)	222		32,141	30
Hydrants (348)			58,042	31
Other Transmission and Distribution Plant (349)			6,862	32
Total Transmission and Distribution Plant	222	0	1,032,720	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			4,284	34
Office Furniture and Equipment (372)			1,850	35
Computer Equipment (372.1)			4,555	36
Transportation Equipment (373)			14,002	37
Other General Equipment (379)			6,280	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	30,971	
Total utility plant in service directly assignable	222	0	1,318,694	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	222	0	1,318,694	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,618	1,618	1
February			1,460	1,460	2
March			1,650	1,650	3
April			1,273	1,273	4
May			1,356	1,356	5
June			1,245	1,245	6
July			1,907	1,907	7
August			1,794	1,794	8
September			1,322	1,322	9
October			1,382	1,382	10
November			1,241	1,241	11
December			1,379	1,379	12
Total annual pumpage	0	0	17,627	17,627	
Less: Water sold				12,789	13
Volume pumped but not sold				4,838	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				1,013	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,013	19
Volume pumped but unaccounted for				3,825	20
Percent of water lost				22%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: xxx					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				269	23
Date of maximum: 8/2/2001					24
Cause of maximum: Monitoring system failure					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 2/2/2001					27
Total KWH used for pumping for the year				107,708	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
11011 BRIGHAM AVENUE	#1	865	12	288,000	Yes	1
MOUNDS ROAD	#2	305	6	57,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	BOOSTER #1	1
Location	11011 BRIGHAM AVENUE	#2.VE OF THE MOUNDS ROAD		2
Purpose	P	S	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	STAYRITE	STAYRITE	5
Year Installed	1978	1990	1998	6
Type	OTHER	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	294	40	15	8
Pump Motor or Standby Engine Mfr	US MOTOR	N/A	BALDOR	10
Year Installed	1978	1990	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	10	1	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4 5
Year constructed	1978		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	210		9 10
Total capacity in gallons (actual)	164,494		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	1.000	100	0	0	0	100	1
P	D	1.500	100	0	0	0	100	2
P	D	2.000	320	0	0	0	320	3
A	D	4.000	1,971	0	0	0	1,971	4
A	D	6.000	6,342	0	0	0	6,342	5
L	D	6.000	0	0	0	0	0	6
M	D	6.000	60	0	0	0	60	7
P	D	6.000	579	0	0	0	579	8
A	D	8.000	2,153	0	0	0	2,153	9
L	D	8.000	2,678	0	0	0	2,678	10
M	D	8.000	2,770	0	0	0	2,770	11
P	D	8.000	1,497	0	0	0	1,497	12
M	D	10.000	2,117	0	0	0	2,117	13
M	D	12.000	2,216	0	0	0	2,216	14
Total Within Municipality			22,903	0	0	0	22,903	
Total Utility			22,903	0	0	0	22,903	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	35	0	0	0	35		1
M	1.000	242	0	0	0	242	1	2
Total Utility		277	0	0	0	277	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	363	12	4	0	371	15	1
1.000	2	0	0	0	2	0	2
1.500	1	0	0	0	1	0	3
3.000	1	0	0	0	1	0	4
Total:	367	12	4	0	375	15	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	285	16	0	1	3	66	371	1
1.000	0	0	0	2	0	0	2	2
1.500	0	1	0	0	0	0	1	3
3.000	0	0	0	0	1	0	1	4
Total:	285	17	0	3	4	66	375	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	44				44	2
Total Fire Hydrants	44	0	0	0	44	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	44
Number of distribution system valves end of year:	47
Number of distribution valves operated during year:	47

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

An analysis of the Water Operation & Maintenance Expenses showed increases exceeding \$2,000 and 30% in the following accounts:

- a. Salaries and Wages increased based on a higher percentage of time spent on water activities vs. sewer activities in 2001.
- b. Repairs of water plant: There were no repairs made to pumping equipment, the water tower or mains in 2001 and there were less repairs on services, meters and the booster station in 2001.

There was one additional expense account that the change exceeded \$2,000 and 30%"

- 1. Transportation expenses: The numbers on the PSC report include \$2,887.50 for the purchase of a 1985 Dodge truck. This amount was reclassified prior to finalizing the audit to Transportation Equipment.
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